

PRINCIPALS

ACCA principals

Office	Name	ACCA membership no
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Non-ACCA principals

Office	Name	Professional qualification (if any)	Appropriate qualification for audit held	
			Yes	No
			Yes	No
			Yes	No
			Yes	No

Continue on a separate sheet if necessary

NON-PRINCIPALS RESPONSIBLE FOR SIGNING AUDIT REPORTS

Persons listed here must hold an appropriate qualification

Office	Name	ACCA membership number (if applicable)	Appropriate qualification for audit held	
			Yes	No
			Yes	No
			Yes	No
			Yes	No

SHAREHOLDER DETAILS

LIMITED LIABILITY PARTNERSHIPS SHOULD USE THIS SECTION TO PROVIDE THE VOTING RIGHTS OF PARTNERS

Share capital

Authorised share capital[†] shares of £/€ each. Shares issued

[†] Not applicable to UK companies formed on or after 1 October 2009.
If there is more than one class of shares, please provide details on a separate sheet.

Shareholders/Partners

Name		Director:	Yes	No
Address		Postcode		
Number of shares held	Percentage of voting rights	%		
Name		Director:	Yes	No
Address		Postcode		
Number of shares held	Percentage of voting rights	%		
Name		Director:	Yes	No
Address		Postcode		
Number of shares held	Percentage of voting rights	%		

Continue on a separate sheet if necessary

PROFESSIONAL INDEMNITY INSURANCE AND CONTINUITY OF PRACTICE

Professional indemnity insurance

Policy number

Insurer

Continuity of practice

Name of firm

Professional body

Address and
postcode

OR in the incorporation document

If arrangements have been made with more than one firm please provide details on a separate sheet. If the company trades in more than one country, your continuity arrangements must make provision for this.

CONTINUITY OF PRACTICE OPT IN SCHEME

ACCA has developed a search tool to enable members in the UK and Ireland to find firms prepared to provide continuity of practice arrangements. The search tool can be found in the 'find a firm' directory on the ACCA website. If you are the contact partner/director of a firm and wish to participate in the scheme, please sign the confirmation below.

I confirm that I wish to participate in the continuity of practice scheme. I understand that ACCA is unable to recommend specific firms or get involved in drawing up continuity of practice agreements.

Contact partner's/director's signature

AUDIT REGISTRATION

Does this firm require audit registration? ** Yes No

** Where there are no changes (other than incorporation) to the structure of a firm which has existing audit registration with ACCA a firm's auditing certificate will be issued automatically. Where the firm's structure has changed or this is a new company an application for a firm's auditing certificate will be sent to the compliance principal for completion.

If this firm requires or already holds an existing ACCA firm's auditing certificate for Ireland it will need to complete a new application form for audit registration. The application form for a firm's auditing certificate (Ireland) is available on our website [here](#).

Guidance

Firms holding audit registration from ACCA must be controlled by audit qualified persons (ie the audit qualified persons must hold the majority of the voting rights within the firm on all, or substantially all, matters). Non-members of ACCA who wish to be classed as qualified persons must hold an appropriate qualification (eg, a UK or Irish audit qualification).

Control is assessed on the allocation of the voting rights and not just the ownership of the capital or the distribution of profits. This means that, for an incorporated firm, it is possible to issue more than once class of share, so that unqualified individuals may own shares without exercising control.

For incorporated firms there is an additional control requirement – that the majority of votes on the board of directors (or of the members of a limited liability partnership) must be held by audit qualified persons.

A qualified person may be an individual or a body corporate. If there is a corporate partner/director in the firm which is critical to the balance of control it will need to be eligible for, and hold, a separate firm's auditing certificate.

If the firm is majority owned by a holding company please provide full details and a structure chart on a separate sheet.

Additional guidance for firms in Ireland

In Ireland, the administrative or management body of the firm must have a majority of individuals who are audit qualified or, if the body consists of only two persons, at least one of them is a qualified person and has a casting vote.

Non-ACCA members who wish to be responsible for audit work must keep up to date in the Irish audit framework, financial reporting standards in use in Ireland and Irish and EU legislation relevant to the preparation of financial statements and to statutory audit and auditors. They must also keep CPD evidence for six years and comply with IES8 even if not currently acting as an Engagement Partner. Further information is available on our website [here](#).

ANTI-MONEY LAUNDERING SUPERVISION

If your firm is a sole practice or the principals are all ACCA members then your firm's supervisor is automatically ACCA.

Tick here if this is the case

If this is not the case, the supervisor of your firm is likely to be the professional body of which the principals who have overall control of your firm belong to. Note that if control of your firm rests with unqualified principals then your firm should be registered with HMRC in the UK or the Anti-Money Laundering Compliance Unit, Department of Justice in Ireland.

Please state which body is your firm's supervisor

ADDITIONAL AUTHORISATIONS

Please indicate if you would like to receive information/application forms for any of the following:

Audit registration*

Exempt regulated activities registration (UK)*

ATOL Reporting Accountant registration (UK)*

Information on direct admission to membership for non-ACCA principals*

* Application forms may be downloaded from ACCA's website [here](#).

SECTORS AND SERVICES

Please indicate which sectors and services are applicable to your practice:

Sector expertise

Arts and cultures industries

Advertising

Agriculture and forestry

Architects

Catering (pubs, restaurants, food and drink)

Charities

Clubs and associations

Construction industry

Dentists

Doctors

Distribution and transport

Education

Engineering

Entertainment

Estate agents

Financial services

Friendly societies

Housing

IT/software

Manufacturing

Motor retailers

Printing and publishing

Public sector

Retail

Service industries

Solicitors

Sub-contractors

Telecommunications

Tourism and travel agents

Vets

Services offered

Arbitration

Bank loans and overdrafts

Business start-up and company formation

Benchmarking

Business process improvements

Business plans

Business risk assessment

Corporate finance

Corporate recovery

Cost systems and control

Company secretarial service

Debt counselling

Data processing services

Divorce/matrimonial

Establishing a business overseas

Export finance planning and tax

Environmental auditing

Estate planning and executorship

Expert witness

Feasibility studies

Grants and finance (EU, government)

Internal audit and systems security

Information technology

Legal services (probate)

Limited company accounts

Management advice to business

Management accounting consultancy

Management consultancy

Partnership/sole trader accounts

Share valuations

Small scale equity issues

Tax (CGT, corporate, IHT, personal and VAT)

Tax and NI investigations

Treasury

Trusteeship/trust administration

CONFIRMATION

If you (or any of your firm's principals or responsible individuals) have been subject to matters within the terms of **Bye-law 8** and ACCA's Assessment and Investigations Team are aware of this, you may sign and submit this form. If you are concerned that you (or any of your firm's principals or responsible individuals) may be subject to matters under **Bye-law 8** of which ACCA's Assessment and Investigations Team are not already aware, please notify ACCA in writing to ComplaintAssessment@accaglobal.com. Following this notification you may sign and submit this form.

On behalf of my firm, I confirm that the information given in this form is true, accurate and complete to the best of my knowledge and belief after making all reasonable enquiries. I understand that a false declaration on this form may lead to disciplinary action being taken against me and/or my firm and/or may invalidate any decision relevant to this application. I confirm that neither I nor the firm nor any of its principals/responsible individuals have been subject to any criminal, disciplinary, regulatory or any other matters within the terms of **bye-law 8** (liability to disciplinary action) or the Chartered Certified Accountants' Global Practising Regulations 2003 (GPRs) 8 (fit and proper persons) that may call into question my, or the firm's fitness and propriety, which I have not already brought to the attention of ACCA's Assessment and Investigations Team in writing. I am aware of, and will abide by the notification requirements set out in GPR 12 and my continuing obligation to promptly notify ACCA of any matters which may make me or my firm liable to disciplinary action. I understand that I am required to disclose any unspent convictions and/or cautions and any spent convictions and/or cautions that are not "protected" as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended in 2013 and 2020). I am aware of, and will abide by, my continuing obligation to draw any such matters to ACCA's attention.

Contact partner's/director's signature

Date

Data protection

We may use the personal data provided on this form for the purposes of;

- administering the firm's incorporation
- contacting nominated individuals
- responding to enquiries
- complying with our regulatory obligations.

This information may be updated by contacting ACCA at any time. We may share information with our suppliers and our auditors. Please note that for individuals and firms based outside the UK, your information will be held in ACCA's main information systems which are located in the EU and may be accessed by ACCA's local office in your country of residence.

For more information on how your personal information and rights are respected, please see our [privacy notice](#), or contact privacy@accaglobal.com